

Consumers Illinois Water Company
Staff Adjustment to Allocation of Corporate Office and Vermilion Remittance Center
For the test year ending December 31, 2001

		Corporate Office				Vermilion Remittance Center				
	30360	30460	34060	341	30462	34062	34062.1	Total		
<u>Kankakee</u>										
Amount to be Allocated	\$ 100,296	\$ 1,655,229	\$ 2,334,162	\$ 19,187	\$ 45,481	\$ 21,185	\$ 10,026	\$ 4,185,566	(1)	
Allocation Factor, per Staff	<u>0.33650</u>	<u>0.33650</u>	<u>0.33650</u>	<u>0.33650</u>	<u>0.33650</u>	<u>0.33650</u>	<u>0.33650</u>	<u>0.33650</u>	(2)	
Allocated Amount, per Staff	\$ 33,750	\$ 556,987	\$ 785,449	\$ 6,456	\$ 15,304	\$ 7,129	\$ 3,374	\$ 1,408,450		
Alloc. Amt., per Company	\$ 35,116	\$ 579,530	\$ 817,239	\$ 6,718	\$ 15,924	\$ 7,418	\$ 3,511	\$ 1,465,454	(1)	
*Plant-in-Service Adjustment	\$ (1,366)	\$ (22,543)	\$ (31,789)	\$ (261)	\$ (620)	\$ (289)	\$ (137)	\$ (57,004)		
Depreciation Rate		<u>0.0400</u>	<u>0.1180</u>	<u>0.1077</u>	<u>0.0400</u>	<u>0.1180</u>	<u>0.1180</u>		(3)	
*Deprec. Exp. Adjustment		\$ (902)	\$ (3,751)	\$ (28)	\$ (25)	\$ (34)	\$ (16)	\$ (4,756)		
Plant-in-Service Adjustment Factor	<u>(0.0389)</u>	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(4)	
Deprec. Reserve, per Co.		\$ (87,844)	\$ (70,258)	\$ (1,047)	\$ (1,123)	\$ (2,577)	\$ (3,419)		(5)	
*Deprec. Reserve Adjustment		\$ 3,417	\$ 2,733	\$ 41	\$ 44	\$ 100	\$ 133	\$ 6,468		
<u>Vermilion</u>										
Amount to be Allocated	\$ 100,296	\$ 1,655,229	\$ 2,334,162	\$ 19,187	\$ 45,481	\$ 21,185	\$ 10,026	\$ 4,185,566	(1)	
Allocation Factor, per Staff	<u>0.26962</u>	<u>0.26962</u>	<u>0.26962</u>	<u>0.26962</u>	<u>0.26962</u>	<u>0.26962</u>	<u>0.26962</u>	<u>0.26962</u>	(2)	
Allocated Amount, per Staff	\$ 27,042	\$ 446,282	\$ 629,336	\$ 5,173	\$ 12,263	\$ 5,712	\$ 2,703	\$ 1,128,510		
Alloc. Amt., per Company	\$ 28,136	\$ 464,344	\$ 654,807	\$ 5,383	\$ 12,759	\$ 5,943	\$ 2,813	\$ 1,174,184	(1)	
*Plant-in-Service Adjustment	\$ (1,094)	\$ (18,062)	\$ (25,471)	\$ (209)	\$ (496)	\$ (231)	\$ (109)	\$ (45,673)		
Depreciation Rate		<u>0.0400</u>	<u>0.1180</u>	<u>0.1077</u>	<u>0.0400</u>	<u>0.1180</u>	<u>0.1180</u>		(3)	
*Deprec. Exp. Adjustment		\$ (722)	\$ (3,006)	\$ (23)	\$ (20)	\$ (27)	\$ (13)	\$ (3,811)		
Plant-in-Service Adjustment Factor	<u>(0.0389)</u>	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(4)	
Deprec. Reserve, per Co.		\$ (70,385)	\$ (56,294)	\$ (839)	\$ (2,308)	\$ (5,295)	\$ (7,027)		(5)	
*Deprec. Reserve Adjustment		\$ 2,738	\$ 2,190	\$ 33	\$ 90	\$ 206	\$ 273	\$ 5,529		

(1) From Company Schedule B-5, page 3

(2) Allocation factors from page 3, this schedule

(3) From ICC Staff Exhibit 13.00, Schedule 13.03 for Kankakee, Vermilion and Woodhaven. Depreciation rate for account no. 340 represents the Staff composite rate, calculated by dividing the sum of the Staff proposed annual expense for account numbers 340.00 through 340.05 by the sum of the the sum of the plant balances for those account numbers.

(4) = Plant-in-Service Adjustment divided by Allocated Amount (Plant-in-Service), per Company

(5) From Company Schedule B-6, page 3

Consumers Illinois Water Company
Staff Adjustment to Allocation of Corporate Office and Vermilion Remittance Center
For the test year ending December 31, 2001

	Corporate Office				Vermilion Remittance Center			Total	
	30360	30460	34060	341	30462	34062	34062.1		
Woodhaven Water									
Amount to be Allocated	\$ 100,296	\$ 1,655,229	\$ 2,334,162	\$ 19,187	\$ 45,481	\$ 21,185	\$ 10,026	\$ 4,185,566	(1)
Allocation Factor, per Staff	<u>0.09833</u>	<u>0.09833</u>	<u>0.09833</u>	<u>0.09833</u>	<u>0.09833</u>	<u>0.09833</u>	<u>0.09833</u>	<u>0.09833</u>	(2)
Allocated Amount, per Staff	\$ 9,862	\$ 162,754	\$ 229,512	\$ 1,887	\$ 4,472	\$ 2,083	\$ 986	\$ 411,555	
Alloc. Amt., per Company	<u>\$ 10,261</u>	<u>\$ 169,341</u>	<u>\$ 238,801</u>	<u>\$ 1,963</u>	<u>\$ 4,653</u>	<u>\$ 2,168</u>	<u>\$ 1,026</u>	<u>\$ 428,212</u>	(1)
*Plant-in-Service Adjustment	<u>\$ (399)</u>	<u>\$ (6,587)</u>	<u>\$ (9,289)</u>	<u>\$ (76)</u>	<u>\$ (181)</u>	<u>\$ (84)</u>	<u>\$ (40)</u>	<u>\$ (16,657)</u>	
Depreciation Rate		<u>0.0400</u>	<u>0.1180</u>	<u>0.1077</u>	<u>0.0400</u>	<u>0.1180</u>	<u>0.1180</u>		(3)
*Deprec. Exp. Adjustment		<u>\$ (263)</u>	<u>\$ (1,096)</u>	<u>\$ (8)</u>	<u>\$ (7)</u>	<u>\$ (10)</u>	<u>\$ (5)</u>	<u>\$ (1,390)</u>	
Plant-in-Service Adjustment Factor	<u>(0.0389)</u>	(0.0389)	(0.0389)	(0.0389)	(0.0389)	(0.0390)	(0.0386)	<u>(0.0389)</u>	(4)
Deprec. Reserve, per Co.		<u>\$ (25,669)</u>	<u>\$ (20,530)</u>	<u>\$ (306)</u>	<u>\$ (328)</u>	<u>\$ (753)</u>	<u>\$ (999)</u>		(5)
*Deprec. Reserve Adjustment		<u>\$ 998</u>	<u>\$ 799</u>	<u>\$ 12</u>	<u>\$ 13</u>	<u>\$ 29</u>	<u>\$ 39</u>	<u>\$ 1,890</u>	

(1) From Company Schedule B-5, page 3

(2) Allocation factors from page 3, this schedule

(3) From ICC Staff Exhibit 13.00, Schedule 13.03 for Kankakee, Vermilion and Woodhaven. Depreciation rate for account no. 340 represents the Staff composite rate, calculated by dividing the sum of the Staff proposed annual expense for account numbers 340.00 through 340.05 by the sum of the the sum of the plant balances for those account numbers.

(4) = Plant-in-Service Adjustment divided by Allocated Amount (Plant-in-Service), per Company

(5) From Company Schedule B-6, page 3

Consumers Illinois Water Company
Staff Adjustment to Allocation of Corporate Office and
Vermilion Remittance Center
For the test year ending December 31, 2001

	2001 Customer <u>Count</u>	Allocation <u>Factor</u>	
Kankakee	21,242	0.33650	**
Willowbrook Water	911	0.01443	
Willowbrook Sewer	970	0.01537	
University Park Water	1,629	0.02581	
University Park Sewer	1,594	0.02525	
Woodhaven Water	6,207	0.09833	**
Sublette Water	197	0.00312	
Sublette Sewer	5,465	0.08657	
Candlewick Water	2,453	0.03886	
Candlewick Sewer	2,453	0.03886	
Tower Lakes Water	373	0.00591	
Tower Lakes Sewer	-	-	
Oak Run	2,612	0.04138	
Danville	<u>17,020</u>	<u>0.26962</u>	**
	<u><u>63,126</u></u>	<u><u>1.00000</u></u>	

Customer count from Company pre-filed WP A-5, page 3.

Candlewick Sewer not shown on WP A-5, page 3, same
number of customers as Candlewick Water.

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

	<u>Kankakee</u>	<u>Vermilion</u>	<u>Woodhaven</u>	
Summary of Adjustment to Service Company Billings:				
Candlewick Sewer Allocation	\$ (34,049)	\$ (28,708)	\$ (3,851)	(1)
Payroll-related Billings	\$ (33,242)	\$ (28,027)	\$ (3,760)	(1)
Sundry-related Billings	\$ (40,631)	\$ (34,257)	\$ (4,596)	(2)
Total Adjustment	<u>\$ (107,922)</u>	<u>\$ (90,992)</u>	<u>\$ (12,207)</u>	
(1)	From page 2 of this schedule			
(2)	From page 3 of this schedule			

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

	<u>Kankakee</u>	<u>Vermilion</u>	<u>Woodhaven</u>	
Test year projected Service Company billings	\$ 1,019,210	\$ 852,416	\$ 113,124	(1)
Less: Staff Depreciation Adjustment	\$ (143,868)	\$ (114,387)	\$ (14,113)	(2)
Adjusted Test year projected Service Co. billings	\$ 875,342	\$ 738,029	\$ 99,011	
Multiplied by: Candlewick Sewer Adjustment Factor	(0.0389)	(0.0389)	(0.0389)	(3)
Adjustment to Service Company Billings from Candlewick Sewer Allocation Factor	\$ (34,049)	\$ (28,708)	\$ (3,851)	
Adjusted Company Projected Test Year Service Company Billings	\$ 841,293	\$ 709,321	\$ 95,160	
<u>Payroll-Related Service Company Billings:</u>				
1999 CWC Billings to Illinois	0.77876	0.77876	0.77876	(4)
Multiplied by: Adjusted test year projected Service Company billings	\$ 841,293	\$ 709,321	\$ 95,160	
Test year CWC Billings to Illinois	\$ 655,166	\$ 552,392	\$ 74,107	
1999 Payroll-related CWC Billings to Illinois	0.66836	0.66836	0.66836	(4)
Test Year Payroll-related CWC Billings to Illinois	\$ 437,887	\$ 369,197	\$ 49,530	
1999 PSC and PSW Billings to Illinois	0.22124	0.22124	0.22124	(4)
Multiplied by: Adjusted test year projected Service Company billings	\$ 841,293	\$ 709,321	\$ 95,160	
1999 PSC and PSW Billings to Illinois	\$ 186,127	\$ 156,930	\$ 21,053	
1999 Payroll-related PSC and PSW Billings to Illinois	0.54173	0.54173	0.54173	(4)
Test Year Payroll-related PSC and PSW Billings to Illinois	\$ 100,830	\$ 85,013	\$ 11,405	
Combined CWC, PSC and PSW Payroll-related Billings to Illinois	\$ 538,717	\$ 454,210	\$ 60,935	
Multiplied by: Payroll Adjustment Factor for Service Billings	(0.06171)	(0.06171)	(0.06171)	(5)
Adjustment to Payroll-related Service Company Billings	\$ (33,242)	\$ (28,027)	\$ (3,760)	

(1) From Company Schedule C-4.1

(2) From ICC Staff Exhibit 1.00, Schedule 1.09 K, V and W, page 1, line no. 4

(3) ICC Staff Exhibit 3.00, Schedule 3.01, pages 1 and 2. Percentage of adjustment to allocation of Corporate Office and Vermilion Remittance Center resulting from inclusion of Candlewick Sewer

(4) This schedule, page 6

(5) This schedule, page 4

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

Sundry-related Service Company Billings:

1999 CWC Billings to Illinois	0.77876	0.77876	0.77876	(1)
Multiplied by: Adjusted test year projected Service Company billings	<u>\$ 841,293</u>	<u>\$ 709,321</u>	<u>\$ 95,160</u>	
Test year CWC Billings to Illinois	\$ 655,166	\$ 552,392	\$ 74,107	
1999 Sundry-related CWC Billings to Illinois	<u>0.33164</u>	<u>0.33164</u>	<u>0.33164</u>	(1)
Test Year Sundry-related CWC Billings to Illinois	<u>\$ 217,279</u>	<u>\$ 183,195</u>	<u>\$ 24,577</u>	
1999 PSC and PSW Billings to Illinois	0.22124	0.22124	0.22124	(1)
Multiplied by: Test year projected Service Company billings	<u>\$ 841,293</u>	<u>\$ 709,321</u>	<u>\$ 95,160</u>	
1999 PSC and PSW Billings to Illinois	\$ 186,127	\$ 156,930	\$ 21,053	
1999 Sundry-related PSC and PSW Billings to Illinois	<u>0.45827</u>	<u>0.45827</u>	<u>0.45827</u>	(1)
Test Year Payroll-related PSC and PSW Billings to Illinois	<u>\$ 85,297</u>	<u>\$ 71,917</u>	<u>\$ 9,648</u>	
Combined CWC, PSC and PSW Sundry-related Billings to Illinois	\$ 302,576	\$ 255,111	\$ 34,225	
Multiplied by: Sundry Adjustment Factor for Service Billings	<u>(0.13428)</u>	<u>(0.13428)</u>	<u>(0.13428)</u>	(2)
Adjustment to Sundry-related Service Company Billings	<u>\$ (40,631)</u>	<u>\$ (34,257)</u>	<u>\$ (4,596)</u>	

(1) This schedule, page 6

(2) This schedule, page 5

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

- Review of Philadelphia Suburban Corporation ("PSC") and Philadelphia Suburban Water Company ("PSW") Billings

			<u>Hours</u>	<u>Illinois Allocation</u>	<u>Hours billed to Illinois</u>	<u>Hourly Rate</u>	<u>Amount billed to Illinois</u>
Service (Payroll) Billings:							
Cummings	02/2000 PSC	MD & A analysis	4	0.1125	0.45	\$ 26.14	\$ 11.76
		MD & A #S for Bob Rubin	9	0.1125	1.01	\$ 26.14	\$ 26.47
Riegler		Corporate water acquisitions	1	0.1125	0.11	\$ 88.67	\$ 9.98
			3	0.1125	0.34	\$ 88.67	\$ 29.93
			2	0.1125	0.23	\$ 88.67	\$ 19.95
			4	0.1125	0.45	\$ 88.67	\$ 39.90
			1	0.1125	0.11	\$ 88.67	\$ 9.98
			3	0.1125	0.34	\$ 88.67	\$ 29.93
			5	0.1125	0.56	\$ 88.67	\$ 49.88
Rubin	07/1999 PSC	Merger costs accounting			1.14	\$ 45.85	\$ 52.27
Stahl	05/1999 PSC	Meeting w/Shank on integration of Consumers			0.27	\$ 89.64	\$ 24.20
		Meeting w/NDB, Smeltzer, et al.					
		on integration of Consumers			0.80	\$ 89.64	\$ 71.71
		Review of pooling issues on Consumers merger			0.11	\$ 89.64	\$ 9.86
Stahl	12/1999 PSC	Legal matters, acquisition organization			1.06	\$ 98.67	\$ 104.59
		Legal matters, minority shareholder issue			1.06	\$ 98.67	\$ 104.59
Rubin		Review tax merger cost			0.23	\$ 82.09	\$ 18.88
		Merger costs amortization			0.34	\$ 82.09	\$ 27.91
		Merger costs review			0.46	\$ 82.09	\$ 37.76
Jerdon	04/2000 PSC	Corporate water acquisitions			2.41	\$ 47.14	\$ 113.61
Kropilak	04/2000 PSW	Corporate water acquisitions			0.90	\$ 60.80	\$ 54.72
McAllister		Acquisition and growth			0.23	\$ 25.52	\$ 5.87

\$ 853.74

Divided by: Total Payroll Reviewed

May 1999 PSW	\$ 7,332.28
May 1999 PSC	\$ 12,440.07
July 1999 PSC	\$ 9,210.78
September 1999 PSW	\$ 3,824.71
December 1999 PSC	\$ 9,777.82
December 1999 PSW	\$ 6,681.29
February 2000 PSC	\$ 10,814.60
April 2000 PSC	\$ 16,399.52
April 2000 PSW	\$ 13,618.54

\$ 90,099.61

0.00948

Plus: Percentage of Lobbying Employee Payroll to Illinois

0.05223

Service Company Payroll adjustment factor

0.06171

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

- Review of Philadelphia Suburban Corporation ("PSC") and Philadelphia Suburban Water Company ("PSW") Billings

		<u>Amount</u>	<u>Illinois Allocation</u>	<u>Amount billed to Illinois</u>
Sundry Billings:				
07/1999 PSC	American Express - N DeBenedictus, Fruit baskets/Legislators			\$ 55.77
	KPMG Marwick, audit fees (1)	\$ 25,333.33	0.1144	\$ 2,898.13
07/1999 PSW	Brian Duffy - bonus (lobbying)			<u>\$ 5,000.00</u>
				\$ 7,953.90
	Divided by: Detailed Sundry Billings Reviewed, May 1999 through March 2000			<u>\$ 180,677.46</u>
				0.04402
	Plus: Lobbying employee billings to Illinois			<u>0.09026</u>
	Service Company Sundry adjustment factor			<u>0.13428</u>

(1) KPMG Marwick adjustment is based upon 2/3rds of a \$20,000 for the audit of the PSC and PSW employee benefit plans for the year ended December 31, 1998, + a \$12,000 bill for the audit of PSC financial statements for the quarter ended March 31, 1999.

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

Billings to Consumers Illinois Water Company

	<u>CWC Payroll</u>	<u>CWC Sundry</u>	<u>CWC Total</u>	<u>PSC Payroll</u>	<u>PSC Sundry</u>	<u>PSW Payroll</u>	<u>PSW Sundry</u>	<u>PSC and PSW Total</u>
January 1999	\$ 106,132.70	\$ 33,799.82	\$ 139,932.52					\$ -
February 1999	\$ 111,524.39	\$ 55,653.70	\$ 167,178.09					\$ -
March 1999			\$ -					\$ -
April 1999	\$ 68,205.06	\$ 34,157.64	\$ 102,362.70					\$ -
May 1999			\$ -	\$ 12,440.07	\$ 12,197.10	\$ 7,332.28	\$ 3,562.97	\$ 35,532.42
June 1999	\$ 56,513.24	\$ 32,051.45	\$ 88,564.69	\$ 11,104.83	\$ 721.46	\$ 9,301.96	\$ 2,811.19	\$ 23,939.44
July 1999			\$ -	\$ 9,210.78	\$ 18,460.57	\$ 6,072.62	\$ 16,123.68	\$ 49,867.65
August 1999			\$ -	\$ 8,034.45	\$ 16,706.28	\$ 5,014.76	\$ 3,631.64	\$ 33,387.13
September 1999			\$ -	\$ 11,611.69	\$ 4,900.12	\$ 3,824.71	\$ 6,569.13	\$ 26,905.65
October 1999	\$ 31,762.32	\$ 31,426.08	\$ 63,188.40	\$ 9,584.89	\$ 3,112.00	\$ 2,734.57	\$ 8,241.19	\$ 23,672.65
November 1999			\$ -	\$ 9,729.26	\$ 11,422.80	\$ 11,206.00	\$ 6,653.08	\$ 39,011.14
December 1999	\$ 87,882.71	\$ 42,165.06	\$ 130,047.77	\$ 9,777.82	\$ 6,042.83	\$ 6,681.29	\$ 24,181.31	\$ 46,683.25
January 2000			\$ -	\$ 8,948.90	\$ 13,325.04	\$ 5,657.59	\$ 4,887.60	\$ 32,819.13
February 2000			\$ -	\$ 10,814.60	\$ 8,397.59	\$ 6,235.10	\$ 1,923.74	\$ 27,371.03
March 2000			\$ -	\$ 18,831.14	\$ 1,951.67	\$ 12,342.74	\$ 742.64	\$ 33,868.19
April 2000 (1)			\$ -	\$ 16,399.52	\$ 10,938.19	\$ 13,618.54	\$ 4,111.83	\$ 45,068.08
	<u>\$ 462,020.42</u>	<u>\$ 229,253.75</u>	<u>\$ 691,274.17</u>	<u>\$ 136,487.95</u>	<u>\$ 108,175.65</u>	<u>\$ 90,022.16</u>	<u>\$ 83,440.00</u>	<u>\$ 418,125.76</u>
	<u>0.66836</u>	<u>0.33164</u>		<u>0.32643</u>	<u>0.25872</u>	<u>0.21530</u>	<u>0.19956</u>	
						<u>0.54173</u>	<u>0.45827</u>	

(1) No detail provided by the Company for April 2000 PSC sundry billing.

Total 1999 Billings

Consumers Water Company	\$ 1,110,277.26	0.77876
Philadelphia Suburban	\$ 315,419.84	0.22124
	<u>\$ 1,425,697.10</u>	

Consumers Illinois Water Company
Staff Adjustment to Service Company Billings
For the test year ending December 31, 2001

- Billings for PSW Lobbying Employee

<u>Month</u>	<u>Services</u>	<u>Sundries</u>	<u>Total</u>
May 1999	\$ 1,773.12	\$ 3,521.88	\$ 5,295.00
June 1999		(1) \$ 2,103.15	\$ 2,103.15
July 1999	\$ 498.69	\$ 8,054.98	\$ 8,553.67
August 1999	\$ 609.51	\$ 514.89	\$ 1,124.40
September 1999	\$ 609.51		\$ 609.51
October 1999	\$ 57.62		\$ 57.62
November 1999	\$ 2,304.80		\$ 2,304.80
December 1999	\$ 518.58	<u>\$ 3,100.47</u>	\$ 3,619.05
January 2000	\$ 541.53		\$ 541.53
February 2000	\$ 782.21		\$ 782.21
March 2000	\$ 842.38		\$ 842.38
April 2000	<u>\$ 2,226.29</u>		<u>\$ 2,226.29</u>
	<u>\$10,764.24</u>	(2) <u>\$17,295.37</u>	(3) <u>\$28,059.61</u>

(1) No June 1999 payroll provided for Philadelphia Suburban Water.

(2) Lobbying employee represents .05223 of Services (payroll) billings to Illinois for the months of May 1999 through April 2000, excluding June 1999.

$$= \$10,764.24 / (\$136,487.95 + \$90,022.16 - \$11,104.83 - \$9,301.96)$$

(3) Lobbying employee represents .09026 of Sundry billings to Illinois for the months of May 1999 through April 2000.

Consumers Illinois Water Company
Staff Adjustment to Accumulated Deferred Income Taxes
For the test year ending December 31, 2001

<u>Division</u>	<u>Average Plant- in-Service Balance</u>	<u>Factor</u>	<u>Factor excluding Corporate</u>
Corporate	\$ 4,085,290 (1)	0.02614	
Kankakee	\$ 46,894,430 (2)	0.30007	0.30812
Willowbrook Water	\$ 2,636,024 (3)	0.01687	0.01732
Willowbrook Sewer	\$ 4,732,581 (3)	0.03028	0.03110
University Park Water	\$ 6,323,647 (3)	0.04046	0.04155
University Park Sewer	\$ 14,452,499 (3)	0.09248	0.09496
Woodhaven Water	\$ 3,722,927 (3)	0.02382	0.02446
Sublette Sewer	\$ 4,717,506 (3)	0.03019	0.03100
Candlewick Water	\$ 3,523,041 (3)	0.02254	0.02315
Candlewick Sewer	\$ 8,385,398 (4)	0.05366	0.05510
Oak-Run	\$ 1,753,070 (3)	0.01122	0.01152
Vermilion	\$ 55,053,365 (5)	0.35227	0.36173
	<u>\$ 156,279,778</u>	<u>1.00000</u>	<u>1.00000</u>

Accumulated Deferred Income Taxes ("ADIT"):

	<u>Kankakee 12/31/00</u>	<u>Kankakee 12/31/01</u>	<u>Vermilion 12/31/00</u>	<u>Vermilion 12/31/01</u>	<u>Woodhaven Water, 12/31/00</u>	<u>Woodhaven Water, 12/31/01</u>
Total Company ADIT (6)	\$ (8,182,598)	\$ (8,527,807)	\$ (8,182,598)	\$ (8,527,807)	\$ (8,182,598)	\$ (8,527,807)
Allocation Factor	<u>0.30812</u>	<u>0.30812</u>	<u>0.36173</u>	<u>0.36173</u>	<u>0.02446</u>	<u>0.02446</u>
ADIT per Staff	\$ (2,521,236)	\$ (2,627,603)	\$ (2,959,894)	\$ (3,084,767)	\$ (200,160)	\$ (208,604)
ADIT per Company (7)	<u>\$ (2,745,662)</u>	<u>\$ (2,861,001)</u>	<u>\$ (3,092,852)</u>	<u>\$ (3,222,662)</u>	<u>\$ (204,498)</u>	<u>\$ (213,159)</u>
Adjustment (8)	<u>\$ 224,426</u>	<u>\$ 233,398</u>	<u>\$ 132,958</u>	<u>\$ 137,895</u>	<u>\$ 4,338</u>	<u>\$ 4,555</u>

(1) Company Schedule 6.03-R, average 12/31/00 and 12/31/01 balances for Vermilion Remittance Center and Corporate Office. Vermilion is multiplied by Percentage to be Allocated shown on Company Schedule B-5, page 3 of 3, column (E), line nos. 18, 20 and 22.

$$\$4,085,290 = \$76,692 \text{ (Vermilion)} + \$4,008,598 \text{ (Kankakee)}$$

(2) Company Schedule WP-A5, page 3 of 3, reduced by Company Schedule 6.03-R Corporate Office Depreciable Plant (\$4,008, 598), with Corporate Ave. 2001 Plant shown on Company Schedule WP-A5, page 3 of 3 added back (\$1,311,479).

$$\$46,894,430 = \$49,591,549 - \$4,008,598 + \$1,311,479$$

(3) Company Schedule WP-A5, page 3 of 3, column (D)

(4) CIWC Exhibit No. 6.0R (Simpson Rebuttal), page 6, line 3.

(5) Company Schedule WP-A5, page 3 of 3, reduced by Company Schedule 6.03-R Vermilion Remittance Center allocated-out, as described in note (1) for this schedule.

(6) Company Schedule B-9, page 4 of 4, [column (G) + column (I)] divided by 2.

(7) Company Schedule B-9, page 4 of 4, column (K)

(8) To ICC Staff Exhibit 8.00, Schedule 8.10 (K), (V) and (W).